


Memo

****CONFIDENTIAL****

TO: Sean Davis, General Counsel
FROM: Brenda L. Bannon, Investigator 
DATE: April 4, 2018
RE: *Executive Level Summary WSBA Fact Finding*

I. SCOPE OF FACT FINDING AND EXECUTIVE SUMMARY

A. Scope and Retention

On February 6, 2018, the WSBA retained me to look into concerns that certain Members of the WSBA Board of Governors (BOG) raised regarding the process used in 2017 for conveying information to the Personnel Committee (PC) related to establishing the Executive Director's (ED) compensation for 2017/2018. The full range of concerns were aired in Executive Session on March 8, 2018. I summarize the range of concerns in the following categories: timeliness, transparency, accuracy and objectivity. The July 13, 2017 executive level summary chart provided by the HR Director to the PC was the particular focus of concern raised by a now second year BOG Member and a first year BOG Member, with others seeking related clarification. In an effort to protect the privacy of all involved, the confidentiality of sensitive information and concerns, the overall integrity of the general investigative process, and the ability of Members of the BOG to raise concerns, this executive level summary will attempt to limit identifying information relating to participating witnesses and referenced individuals where practicable. My role as an independent investigator was strictly to evaluate the surrounding issues and to serve as a fact-finder. I independently determined the steps of the investigation and the scope of the requests for documents, and I received timely and expansive responses and cooperation from WSBA and the interviewed witnesses.

B. Summary of Findings

The evidence does not support any adverse findings. Several current Members of the Board of Governors were interviewed as was a past Chair of the Personnel Committee, the Human Resources Director, and the Executive Director; on March 15, 2018 -- at the request of the BOG - I met with the Waldron consultant that had been retained by the WSBA in 2014. The Investigator also reviewed voluminous email and other internal WSBA documents, to include a disapproving September 2017 memo analysis by a BOG Member. I specifically evaluated questions raised by two newer Members of the BOG as to whether during the 2017 process the Human Resources

Director intentionally or negligently withheld material information from the Personnel Committee's review; while conducting that review, the Investigator evaluated (i) whether the HR Director was timely in the provision of requested information to the Personnel Committee, (ii) whether the information provided was accurate or misleading, and (iii) whether the Executive Director's oversight of HR or involvement in the ED evaluation process generally provided reason to conclude that the HR Director was intentionally or unintentionally providing information to the Personnel Committee in a manner that was resultantly more favorable to the Executive Director. **The Investigator concluded overall that the above-described concerns were without factual support.**¹

For context, the Investigator notes that the Personnel Committee is currently responsible for recommending to the BOG the ED's performance goals for the coming year, the base salary for the next fiscal year (FY); and for recommending the ED's current year bonus (BOG metric of 2% per met goal up to 8%) and Deferred Compensation contribution. These are the notable PC "action items." The WSBA fiscal year for budgetary purposes generally runs October to October.

Three stages for Personnel Committee Recommendations ("action items"): The current Personnel Committee's Handbook and other documentary information reflects that in the WSBA BOG approved compensation process - as it has evolved since 2014 - there are generally three critical stages for ED compensation setting recommendations over the course of a fiscal year:

(1) setting the Personnel Committee's recommended goals for the ED's performance early in the calendar year;

(2) setting the recommended ED base salary for the next fiscal year based on available comparable market salary surveys mid-year -- to be delivered to the Budget and Audit Committee for inclusion in the next fiscal year's draft budget; and

(3) setting the recommended ED bonus and Deferred Compensation contribution in late summer, during the annual evaluation of the ED's preceding year's performance and specific evaluation of met goals – working with the Waldron consultant.²

¹ These findings were orally communicated to the BOG in executive session on March 8, 2018 and specific Members asked for some additional investigation to occur before this final report was written; the Investigator subsequently reviewed more documents and at the request of the BOG, I interviewed the Waldron consultant before finalizing the findings and this report. The investigation scope did not extend to whistleblower or retaliation issues.

² As to the process for evaluating the ED's performance, the Waldron consultant has worked with WSBA since 2014. The Waldron consultant has determined to discontinue services due to the current conflict in the BOG regarding a shared vision for the role of the ED, and the overall disruption and discord over evaluation goals, process and compensation philosophy apparently propagated by a minority number of the BOG Members. The Waldron consultant explained that the level of personal animosity and disruption, and at times bullying behaviors, introduced by a few newer BOG Members on the Personnel Committee was out of step with the previous review cycles since 2014, and contrary to the philosophy and consulting process that she historically engages in with various Boards and work-group dynamics. The consultant

The Investigator also notes historical positive comment regarding the HR Director's performance as a valuable professional human resources expert, and historical glowing description of the Executive Director's valuable contribution to the WSBA. Over the last several years, there is repeating thematic description by PC Chairs when making recommendations to the BOG regarding the value that the Executive Director brings to the organization through her knowledge, experience, strong relationships with stakeholders, and national and international presence and reputation.³

1. Timeliness and Transparency Concerns. Not Sustained. As to these issues, the evidence does not support a finding that the information provided to the requesting Board of Governor(s)/Personnel Committee Member(s) was unreasonably delayed. The information provided for review reveals that HR provided copies of requested documents and brief explanations of those documents and information when requested. Most of the material requests were responded to within a day or two, and in many cases responses were provided on the same day. There may be a lingering dispute as to what a requester intended and what HR provided. Nonetheless, based on a plain reading of the email exchanges, HR did not unreasonably delay providing information to the Board of Governor(s)/Personnel Committee Member's request(s) related to the Executive Director's 2017/2018 compensation. Specifically, the 2015 NABE⁴ salary survey was obtained by HR on April 11, 2017, which was the same day the ED salary history and salary survey summary chart was emailed to the Personnel Committee. In mid-July 2017, the day after a copy of the actual NABE salary survey was specifically requested, HR electronically provided a copy of the actual survey to the requesting PC Member. Overall, the 2017 process was very transparent.

2. Accuracy Concerns. Not Sustained. The evidence does not support a finding that the HR Director intentionally or negligently provided inaccurate or misleading information to the Personnel Committee or Board of Governors. The explanations and summaries of information appear to be an accurate reflection of underlying documents. A lingering dispute is over the level of detail to be provided to the Personnel Committee when a particular issue is on the agenda; certain Members of the BOG (one past PC Member, one newly elected BOG Member and a now

noted in an email: "Diversity of opinion is critical to avoid groupthink, but shared purpose and an understanding of governance is essential to the way I approach evaluation." The consultant noted that in her experience, salary surveys generally assist by providing a benchmark for compensation, and are not a scientific tool for establishing a specific compensation figure.

³ This report is a summary report and is not intended to be a comprehensive recitation of all the information that was collected, reviewed and considered as part of the fact finding. If a description is a direct quote, it will be noted as such by quotations marks or indentation. The findings and conclusions set forth in this report are based on the entirety of the record considered by the investigator, and are not limited to the factual information contained in this report. The findings are based on a preponderance of the evidence, which means that based on the credible evidence gathered, it is "more likely than not" that an event occurred or did not occur as alleged. Background information is presented as context for the current issues in dispute. Additionally, it is the investigator's normal practice to accept business records prepared in the ordinary course of business as conclusive regarding dates and events. Finally, this report is not intended to provide any legal conclusions or offer any legal advice and should not be construed as such. .

⁴ "NABE" refers to the National Association of Bar Executives.

second-year Member) have communicated a desire to receive detailed underlying data rather than executive level summary information.⁵

Specific questions have been raised as to whether the 2017 HR-provided summary charts of salary survey information were accurately presented to the Personnel Committee or, instead were abbreviated in such a manner as to be materially misleading. It merits noting that the salary surveys by NABE and Milliman were provided to the WSBA with limitations as to non-disclosure and non-reproduction to protect the underlying confidentiality of all the participating Bars in the country and the participating NW companies. HR boiled down two hundred and fifty-four (254) pages of salary survey data (2015 NABE (176 pp.) and 2016-17 Milliman (78 pp.)) to a one-page summary chart. The chart did not include voluminous pieces of information, to include the *percentages* of Unified Bars within the same size of the WSBA that offered either Deferred Compensation or a bonus to their respective Executive Directors.

Of the three components of compensation that the 2017 Personnel Committee was tasked with providing a recommendation (i.e., “action items”), and the Board of Governors was later asked to approve (salary, bonus and Deferred Compensation), these latter two components were

⁵ A PC Member who raised concerns missed a May 2017 meeting due to an upcoming trial, in July did not recall receiving salary history and updated NABE and Milliman salary survey information previously in April, acknowledged that he did not know what NABE was, did not previously understand that WSBA was a Unified Bar, disagreed that the NW CEO salary survey information should be considered as comparable market information, did not initially understand that “(8)” as noted on the HR summary chart was referring to “eight” similarly sized Unified Bars, and acknowledged that 2017 provided a learning curve as a new PC Member. One PC Member that has been critical of the July HR summary chart has acknowledged that he has not actually read the chart, but is repeating what at least one other person stated in a July 2017 meeting.

the smallest value -- \$17,671 and \$17,500 respectively. The July 13, 2017 HR-provided one-page salary survey summary chart was e-mailed to the Personnel Committee as follows:

EXECUTIVE DIRECTOR/CEO COMPENSATION – STATE BARS (NABE 2015 Comp and Benefits Survey)

EXECUTIVE DIRECTOR/CEO - UNIFIED STATE BARS	UNIFIED STATE BARS OVER 50,000 (1) Aged data from 2015 survey	UNIFIED STATE BARS 20,000-49,999 (8) Aged data from 2015 survey
BASE SALARY		
Mean	\$170,910	\$201,504
Median	\$170,910	\$197,976
Range	n/a	\$174,075-\$237,375
Bonus Compensation (2015 data)	n/a	Mean- \$15,667 Median- \$10,000 Range- \$7,000-\$30,000
Deferred Compensation (2015 data)	n/a	Mean- \$16,250 Median- \$16,250 Range - \$16,250-\$17,500

**data was collected in July 2015 and aged forward to adjust for market increases in the last 2 years.

**Milliman NW Exec Comp Survey 2016-2017
 Chief Executive Officer (CEO)**

Company Revenue (Millions)	Average Annual Base Salary- Mean	Annual Base Salary - Median	Total Cash Compensation Average (Mean)/Median
(Privately held) \$0 to \$30.0 N=14	\$222,190	\$207,000	\$229,983/\$212,850
All Participants \$0-\$30.0 N=26	\$272,521	\$253,431	\$318,620/\$253,431

The forwarding email from HR stated: "Hi ****, Per your request: a & c) Attached is the document shared at the April Personnel Committee meeting which includes the ****'s ED salary history and the market comparable information (adding the NABE survey data for bonus and deferred comp).⁶ I updated it with the recommendations made for base salary adjustment that has been

⁶ Per HR, the July 2015 NABE salary data was aged (updated) using market movement of 3% which calculates to a 1.055 % aging factor (aged 22 months). HR professionals can access various sources to

included in the FY 18 budget for BOG approval and the bonus plan and deferred comp potential earnings that have yet to be determined.” The HR email also responded to another question as follows: “**** is enrolled in the PERS 2 Department of Retirement System plan which currently requires a 7.38% contribution from the employee and 12.7% by the employer. Thanks”. The July 13 email included a one-page chart depicting the ED’s historical salary and compensation history.

The 2017 HR-provided summary chart information as to the numbers in the salary surveys was accurate (and aged forward to reflect current market values), but it was not provided with detailed contextual nuance, such as the percentage of the entities that offered the additional compensation of a bonus and/or Deferred Compensation. It did copy information directly from the NABE salary survey reflecting that only 8 (eight) other Unified Bars were in the comparable market sample of Unified Bars (both regulatory and associational duties) that are in the size bracket of 20,000 to 49,999 members. WSBA currently has approximately 38,000 members. The NABE survey reflects that only one Bar in the 2015 sample was larger in size as to the number of members – i.e., over 50,000 members.⁷

3. Objectivity/Influence Concerns. Not Sustained. The WSBA has historically created a process that has been carried out over a period of years that restricts the Executive Director from being directly involved in the Personnel Committee’s deliberations as to her compensation. The HR Director takes steps to not include the Executive Director in the deliberative process, and the HR Director generally does not include the ED on material emails. The ED is involved in the performance evaluation process. Voluminous emails and communications have been reviewed regarding establishing the ED compensation. The HR Director denies ever feeling any pressure whatsoever by the ED to provide any particular information or direction to the PC. The ED describes that she historically has not sought a raise from the PC, and has typically thanked the PC and BOG for the compensation received. The evidence does not support a finding of improper supervisory pressure or influence on HR or the process.⁸

4. 2017 Personnel Committee Focus and Context. Based on a review of documents and specific BOG WSBA policy direction established since at least 2014, the evidence supports a conclusion that in 2017 the questions put to the Personnel Committee by the WSBA Compensation

factor in current market trends and “age forward” salary surveys that captured market data from the last year or two. *E.g.*, Society for Human Resources Management website and articles.

⁷ One past PC Member and one first year BOG Member have stated their opinion that WSBA (as a participant in the salary survey) should have been extracted from the sample of eight similarly-sized Bars before presenting the HR survey summary chart; I am unaware of any industry standard that recommends those steps, and HR was available to the BOG Members to answer clarifying questions.

⁸ As to scope of the investigation, the Investigator was not tasked with conducting a detailed evaluation of overall governance systems and best practices. Nonetheless, the Waldron consultant noted that in her work with Boards and Executive Directors, she routinely advocates for an open process where the ED is involved in the evaluation process with the Board, as has been the case during her consulting work with WSBA.

Policy, BOG approved process, the WSBA Personnel Committee Chair, and HR were predominantly targeting not whether or not a bonus should be provided due to what comparable Bars were contributing, but rather, whether the PC's targeted 2017 goals were met by the Executive Director in four categories, and thus up to an 8% bonus would be awarded. As described below, this specific focus was based on the previously adopted BOG metric of 2% per met goal. Also, if the goals had been met in 2017, the Personnel Committee was asked how much between \$0 and up to the IRS cap of \$17,500 should be contributed to the ED Deferred Compensation plan; this has been described in various documents as a retention component of the ED compensation.⁹ In each of the prior three years, where PC goals had been met, the BOG awarded a specific bonus and a Deferred Compensation contribution of \$17,500.

II. HISTORY AND EVOLVING PROCESS, RE: WSBA COMPENSATION POLICY

A. WSBA Philosophy in Personnel Committee Member's Handbook.

The WSBA Compensation Philosophy is found in the PC Handbook that is provided at the beginning of the fiscal year. No. 1, "Our aim remains to pay competitively with other similar organizations. We strive to be as thorough in our review of market survey data as we practically can." Policy No. 4 emphasizes recruitment and retention.

B. History.

The Investigator notes that the current ED was hired in 2003, and has held her current position since 2007; WSBA has approximately 38,000 members and a \$22 million budget. The Investigator places significant weight on the WSBA history and policy as context for the current raised concerns. For example, in 2014 the Personnel Committee began working with Waldron consultants and made a policy decision to recommend an increase to the ED's base salary by 9% because at that time it was determined that the base salary was "3.8% below the midpoint (50th percentile) of the market based on NABE data, roughly 9% below the national average, and 33% below peers in organizations of comparable size and budget in the Puget Sound region."

This year, we have the benefit of very current compensation data from the National Association of Bar Executives (NABE) and from the Puget Sound Region, for similarly sized organizations. This data (and particularly the directly applicable NABE data) indicates that although Executive Director **** is plainly above average, her compensation is currently below average in the market for executive directors in organizations of comparable size and budget. This is contrary to the Board's compensation philosophy, which is to pay competitively in comparison to the market. Considering the value that the Executive Director brings to the organization through her knowledge, experience, strong relationships with stakeholders, and national and international presence and reputation, the committee believes that in order to meet the WSBA's

⁹ In 2014 the IRS ceiling was \$17,500, but in 2017 it was \$18,000

compensation standards, her compensation needs to catch up with that of her peers.

A review of the summary of salary survey information provided by HR to the PC in summer 2014 reveals that a detailed breakdown of information was provided including the percentage of other Unified Bars that provided a bonus or Deferred Compensation as a form of additional compensation over and above base salary. The summer 2014 HR summary chart also presented the 2013 data based on 2013 values and as aged forward to 2014 market values. 2014 was also the year that the PC recommended to add a Deferred Compensation contribution to the overall ED compensation as a retention tool. The 2014 BOG approved the PC policy determination, and the proposed increased base salary, bonus, and the addition of a Deferred Compensation contribution. The 2014 PC Chair extensively described the “high-caliber” WSBA Executive Director and intent to recognize and retain the “strong performance and talent” the ED brings to the WSBA.

Since 2014, there has been a focused WSBA Board of Governor’s effort to utilize best practices retention for the Executive Director, and to bring the Executive Director’s compensation up to market and above average due to her performance and value to WSBA --including regional, national and international recognition. Waldron was hired and incorporated into the ED evaluation and compensation process to address this and other BOG goals.¹⁰ A Deferred Compensation contribution component was specifically added in 2014. The Bonus Incentive Plan with up to 8% Bonus structure evolved since 2014, and was specifically adopted by the BOG in 2016. These refinements complemented the written evaluation process, goal setting and self-evaluation process that had already been in place that reflected the high regard placed on the ED’s performance and value to the WSBA. A review of these refinements to the process demonstrates that they built in more objectivity to the ED compensation process consistent with WSBA Compensation Philosophy.

1. September 2013 Personnel Chair Memo to BOG.

“[T]he Personnel Committee recommends the ED receive a salary increase of 3% of her base salary, consistent with increases given to other members of the organization. In addition considering the strong overall evaluation the ED has received from both the BOG and the Executive Management Team, as well as recognizing the high regard that she is held both within and outside the organization, and finally recognizing the overall excellent body of work she has provided through her ten years of service to the organization, the Personnel Committee recommends a bonus of \$6,000.00, which represents a 3.5% bonus, and is similar to the percent bonus given last year.”

2. September 2014 Personnel Chair Memo to BOG.

In 2014, the Personnel Committee incorporated the work product of Waldron consultants and the obtained two market salary surveys. The PC Chair highlighted that the market salary

¹⁰ The Waldron consultant primarily focused on the evaluation process.

surveys reflected that the ED was being compensated below market. The PC also added a Deferred Compensation component to the ED compensation.

This year, we have the benefit of very current compensation data from the National Association of Bar Executives (NABE) and from the Puget Sound Region, for similarly sized organizations. This data (and particularly the directly applicable NABE data) indicates that although Executive Director **** is plainly above average, her compensation is currently below average in the market for executive directors in organizations of comparable size and budget. This is contrary to the Board's compensation philosophy, which is to pay competitively in comparison to the market. Considering the value that the Executive Director brings to the organization through her knowledge, experience, strong relationships with stakeholders, and national and international presence and reputation, the committee believes that in order to meet the WSBA's compensation standards, her compensation needs to catch up with that of her peers.

Currently, the Executive Director's base salary is 3.8% below the midpoint (50th percentile) of the market based on NABE data, roughly 9% below the national average, and 33% below her peers in organizations of comparable size and budget in the Puget Sound region. These figures do not factor-in additional compensation to her peers in the form of bonuses, Deferred Compensation, etc. We agree with those bars who think that high-caliber executives deserve a retirement contribution. In order to recognize and retain the strong performance and talent Executive Director **** brings to the WSBA, the Committee recommends that the Board approve a compensation package that includes increasing the Executive Director's base salary to \$193,000 (just below the national average), a \$7,000 bonus (3.96%), and a Deferred Compensation contribution of \$17,500.

This package appropriately recognizes the experience, national leadership, and exceptional performance of Executive Director ****, bringing her salary to a level commensurate with her peers in similarly situated bar associations. We leave it to future boards to determine whether merely bringing her salary up to the average is sufficient. With the ongoing assistance of Waldron, they will be able to gauge accurately the appropriate level of compensation in the future. But for now, it is necessary both to compensate her fairly for an outstanding performance evaluation, and also to bring her back to parity in the market.

3. September 2015 Personnel Chair Memo to BOG.

In 2015, the new PC Chair also acknowledged that the ED was being compensated significantly below market, and recommended a substantial increase in base salary (9%), providing another bonus and again recommended providing a contribution to the ED's Deferred Compensation plan. The PC Chair again extensively described the "high-caliber" WSBA Executive Director, and the intent to recognize and retain the "strong performance and talent" the

ED brings to the WSBA. The PC Chair explained that its base salary recommendation was “just below the non-profit median salary for Executive Director’s in Puget Sound.” This was a unanimous recommendation. In 2015, the ED Compensation timeline was also updated to reflect the January, June and August benchmark goals for establishing the ED’s performance goals, base salary, and bonus and Deferred Compensation respectively.

4. September 2016 Personnel Chair Memo to BOG.

By 2016, the PC had refined the analysis to carve out a Bonus Incentive Plan that constituted a bonus metric of up to 8% of the ED’s base salary tied to four specific sets of PC targeted goals to include Waldron performance survey results as one set of goals. The BOG approved this refinement of the process in January 2016. In May 2016, then-PC Chair Furlong instructed HR: “It is WSBA policy to compensate the ED at a competitive rate which typically is at least at the midpoint of the market to comparable executives.” The May 2016 PC meeting was scheduled to determine the ED’s base compensation recommendation for the upcoming Budget and Audit Committee “...for inclusion in the next fiscal year budget. The BOG approval of the 2017 budget will include approval of the [2017] base compensation.” In September 2016, the PC Chair noted that all PC goals had been met by the ED. In sum, on behalf of the Committee, the 2016 PC Chair recommended a 5% base salary increase along with an 8% bonus and the maximum allowable Deferred Compensation contribution; that recommendation was approved by the BOG.

5. September 2017 Personnel Chair Memo to BOG.

In 2017, the PC recommended a lower 3% base salary increase, reflecting that the WSBA compensation philosophy goal had been met, and the prior longitudinal BOG goal of increasing the compensation to “at least the midpoint of comparable executives” had been met. In 2017, because the PC’s performance goals for the ED had been met, an 8% bonus tied to the 2017 base salary was recommended by the PC and awarded by the BOG, along with another \$17,500 Deferred Compensation contribution.¹¹

The 2017 WSBA BOG awarded the ED a FY2018 base salary of \$227,515. Per the 2016-17 Milliman NW Executives salary survey, the *mean* NW CEO base salary for privately held companies with \$0-30 million revenues was \$222,190 (*not* aged forward for increased 2018 market values); per the 2015 NABE salary survey, the *mean* Executive Director base salary for Unified Bars with the 20k to 49k size range was \$201,504 (aged forward to adjust for market increases since July 2015); the base salary *range* for these same Executive Directors was \$174,075 - \$237,375 (aged forward to adjust for market increases since July 2015). Per the 2016-17 Milliman NW Executives salary survey the base salary *range* for NW CEOs for privately held companies with \$0-30 million revenues was reported as \$181,866 (25th percentile) – \$255,168 (75th

¹¹ In January 2017, the Waldron consultant informed one of the new BOG Members: “Thanks, ****. It might be helpful if you had access to industry comps on salary and bonus, as that is what most folks use to make comp decisions. The focus is placing valuable talent at or above median for the comparable roles. [HR] can provide those comp figures for national bar associations. I’ve copied her here. I hope that helps.

percentile). For these same market samples, NABE reported the *median* was \$197,976 and Milliman reported the *median* was \$207,000.

III. CONCLUSION

As to timeliness, transparency, accuracy and objectivity, the evidence does not support any adverse findings. The evidence does not support a sustained finding as to any of the concerns raised as outlined above. Moreover, viewing the described combined history, policy, and pattern, coupled with the factual evidence that the ED met the 2017 PC performance goals, the Investigator concludes that no evidence supports a finding that any HR omission of information forwarded to the Personnel Committee was either (i) intentional so as to mislead, or (ii) a deciding material tipping point in the 2017 decisional process.

There is absolutely no evidence to support a finding of a “false or misleading” HR summary chart or process. While including the actual *percentage* of comparably sized Unified Bars contributing either a bonus or a Deferred Compensation contribution would have been interesting additional information for the 2017 PC to have as a part of the HR-provided July 2017 summary chart information, such omission does not support an adverse finding. By the time the PC was called to make a compensation recommendation in September 2017, the *percentage* of offering entities information had been produced in the provided copies of the 2015 NABE salary survey. The evidence as a whole supports a finding that the HR Director was following the WSBA “best practices” ED Evaluation process, WSBA compensation philosophy and policy, professional support from the Waldron consultant, input from the PC Chair, and WSBA written timelines for specific PC action items when information was forwarded to the PC for review and decision making.

There appear to be a minority number of BOG Members who are critical of the history, the process in general, the BOG approved Bonus Incentive Plan, and the WSBA policy in the WSBA Personnel Committee’s Handbook regarding setting competitive compensation and retaining the Executive Director as a valued long-term executive employee, but this disagreement with the compensation trajectory presents a different issue than the questions posed above regarding HR’s timeliness, transparency, accuracy and objectivity in the 2017-2018 budget cycle.

Please do not hesitate to contact me should you desire further amplification, clarification or investigation.